

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: NAULT, Jacques

Group Art Unit: 3627

Serial No. 09/736,345

Examiner: KRAMER, James A.

Filed: 12/15/2000

Dkt No: NAU14545-1

For: FINANCIAL STATEMENT MODULE

To: Mail Stop After Final  
Commissioner for Patents  
PO Box 1450  
Alexandria, VA 22313-1450

From:

24222

CERTIFICATE OF FACSIMILE 37 CFR 1.8: I certify that this correspondence is being faxed to: Examiner James A. Kramer, at FAX #: 571.273.8300, TEL #: 571.272.6783 on the below date.

Date: January 30, 2006 ☒ Debra A. Stengel or ☐ Scott I. Asmus, Reg. No. 42,269

Dear Honorable Commissioner:

This declaration is offered in support of the above application for patent.

**RULE 132 DECLARATION OF JACQUES NAULT (37 CFR 1.132)**

The invention described in the patent application is the result of twenty years of studies and Research and Development. In 1979, I received a mention for ranking 57<sup>th</sup> out of 1753 participants to the 1979 Province of Quebec Mathematical Contest. I went on to receive a Professional degree in data processing as a computer programmer from Edouard-Montpetit College, Quebec, Canada [1979-1982]. I then received a Bachelor in Business Administration, with a concentration in accounting from Sherbrooke University, Quebec, Canada [1982-1986]. Following graduation from the University, I worked as an apprentice in the Chartered Accountants' firm Grand Thornton, Raymond Chabot as external auditor from 1986-1989. A Chartered Accountant is the equivalent to the Certified Public Accountant in the United States.

Since 1989, I have been primarily involved in research and development in a financial computer program which has evolved to the invention described in the patent application. This patent application for the "Financial Statement Module" describes a unique and universal method to

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build financial statements with a computer employing optimal data structures and algorithms, allowing the module to read, organize and manipulate the accounting data of any accounting software.

I believe that over the next several years, all accounting software will integrate this simple and flexible method to build their financial statements. In addition, with its data structures and algorithms allowing the module to read and organize the accounting data, including data from any accounting software, this invention can be integrated into word processor software to create a universal financial statements generator and into spreadsheet software to manipulate accounting software data.

Due to the value of this universal tool, and the manner in which the invention can be misappropriated and copied, I want to make sure I have adequate protection and the right to exclude others from making or using my invention. Without such protection, large companies would easily be able to take this innovative solution and reproduce my invention.

With this in mind, a Provisional Patent Application was filed 12/20/1999 followed by a non-provisional Patent Application filed 12/15/2000. Since that time I have been rigorously trying to obtain the patent protection needed in order to further my business goals. Furthermore, it is my goal to make the invention available to millions of users who generate financial statements each day, providing help to improve their work and thereby benefiting mankind. The patent application was published by the USPTO on 11/22/2001 under the publication number US-2001-0044762-A1. Thus, the invention is disclosed and the patent protection is necessary as soon as possible without further delays.

With patent protection, the plan is to license part of the patent rights to a software editor manufacturer for the creation of a universal financial statements generator and for the use of the capacities to read, organize and manipulate the accounting data of any accounting software, and to market software that can be developed from the results of the research and development work, which results require the integration of the graphics capacities (mouse and high resolution

video) into the I/O screen routines. However, without patent protection the concept can be misappropriated and taken by others. Only the patent protection of my invention will allow me to protect my invention.

#### Background of the Invention

While working as an apprentice, I worked with many of the bookkeeping products to generate the required reports. The accounting data would come in from clients in different forms and produced by different products. And, the accounting person has to take the accounting data and prepare financial statements according to the Canadian Institute of Chartered Accountants (CICA) recommendations. Typically this meant starting with the trial balance resulting from the bookkeeping process, making adjustments to account balances in accordance with the generally accepted accounting principles (GAAP), preparing financial statements by performing the grouping of accounts into financial statement items to be presented under categories of items, and generating reports and financial statements by hand, and then using a word processor to produce final financial statements along with auditor's report. While the industry is replete with products and tools for bookkeeping, there were no universal tools offering the flexibility and capacities of a word processor while integrating accounting data, to perform such processes and facilitate the work done by accounting persons such as accountants, financial officers, and auditors.

Having a quite unique combination of a professional accounting and computer programming background, I envisioned a universal tool that would allow manipulation of any type of accounting data and easily manipulate that data into some type of financial report. This would allow an accounting person to extract data from any of the bookkeeping software packages and easily derive any financial statements. I have yet to find any reference that even comes close to the features of my invention. This may be due to my unique education and skills combining professional accounting and computer programming. I have yet to find anyone with a similar background.

#### Present Invention

We now know how, in a simple way, the Financial Statement Module, with its organization of the accounting data in the computer memory in conjunction with the display module and the algorithms, manipulate the data structures to group the accounts' balances into financial items and to group financial statement items' balances into totals, and to build financial statements.

I realized how flexible the Financial Statement Module method is in preparing financial statements. By using this invention, we can now build financial statements from accounting data of any accounting system (trial balance and/or transaction report), without any framework to respect. The method makes the distinction between two types of balances appearing on a financial statement, allowing the user to group accounts into financial statements items and to group financial statements items into totals, using simple point and click on the screen. Thanks to the optimal data structures, algorithms and display module of this unique and universal method, we can now build any type of financial statements with a computer, as described in the Financial Statement Module patent application.

It should now be understood how a computer allows reading, organizing and manipulation of even two or more trial balances, using the print command to 'print' to disk instead of printing paper by any accounting software. And, it should be understood how the system allows the building of Combined and Consolidated financial statements, using simple point and click on the screen, thanks to this unique and flexible and universal method to build financial statements.

With this understanding it should be readily apparent how easily this method can manipulate any accounting trial balance and its balances, and can be applied by any accounting software.

On Jan. 26, 2006, I participated in a telephone interview with the Patent Examiner James Kramer. Instructions for running the demo software, including screen shots of some of the menu screens and displays, are attached herein entitled Financial Statement Module Quick Demo (12 pages). These instructions step through certain aspects of the invention so that the distinct processing is more easily understood.

During the telephone interview, the Examiner at one point announced that he now understood the invention and the manner in which it functions, which is very different than Peachtree. While we were unable to obtain allowance of all claims, as Examiner Kramer indicated he would have to make another search, I am highly confident that now that the Examiner comprehends the invention he will allow the patent to issue as claimed.

Some accounting systems offer the capability to save their data into readable files by other software (e.g.: spreadsheet software). The Financial Statement Module capacity to read, organize and manipulate the accounting data, simply stored on disk using the print command instead of printing on paper, will allow other software to read the accounting data of any accounting system. It is no longer required that the accounting software allows the other software (spreadsheet for example) to read its accounting data - It is the other software (spreadsheet for example) that has the capacity to read the accounting data of any accounting software.

It should be readily comprehended how a word processor software can easily integrate this method and replace the financial statements editor, turning a word processor into a fully integrated universal financial statements generator, offering all its flexibility to do so AND the integration with the accounting data of accounting systems.

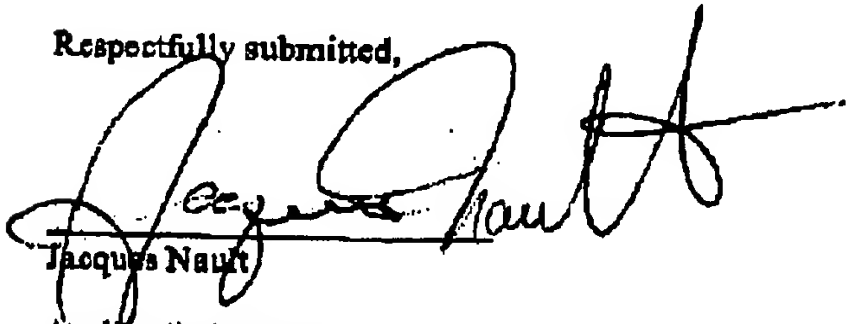
Being so, we are able to comprehend how easily this method for manipulating accounting data can be applied by any related software (auditing software, accounting software, word processor software, editing software, spreadsheet software....).

We have also seen that, with its organization of the accounting data in the computer memory, its display module and its algorithms, depending on the source of the accounting data, the financial statement module allows to detail a balance appearing on the financial statement up to the original transaction, details directly accessible from the consultation of the financial statement report displayed on the screen, allowing also to perform verification work.

A full form of what is described in the patent application will be the development of "a Master Auditing Software" that will allow external auditors to receive accounting books of a company "printed" on disk instead of papers, received by the internet/email from their office or home. This will allow them to perform their auditing work such as account analysis, selection samples for test basis to obtain evidence to support the amounts and disclosures in the financial statements, transactions selection, and all other auditing processing in the audits of financial statements in accordance with auditing standards generally accepted.

The undersigned declares that all statements of his own knowledge made herein are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application of any patent issuing thereon.

Respectfully submitted,



Jacques Nault

01/29/2006  
Date

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(Part of Rule 132 Declaration)

The  
FINANCIAL STATEMENT MODULE

QUICK DEMO

US Patent Application no:  
09/736,345  
USPTO publication no:  
2001-0044762-A1

INTRODUCTION

The following presentation is intended to demonstrate:

- the capacity of the invention to read accounting data from transactions reports printed on disk instead of paper by any accounting software,
- the unique and universal method to build financial statements with a computer from this accounting data,
- the display of details from the consultation of the financial statement.

DEMO

- Insert the floppy disk in drive.

You can copy the files on hard disk or run the demo from the floppy.  
Your computer must be operated in DOS.

A transactions report has been printed in the ASCII file JG.DOC  
The content of this ASCII file can be displayed with the MS-DOS Command TYPE  
[This content is reproduced in Appendix 1]

- type 'type jg.doc|more'
- press <enter>

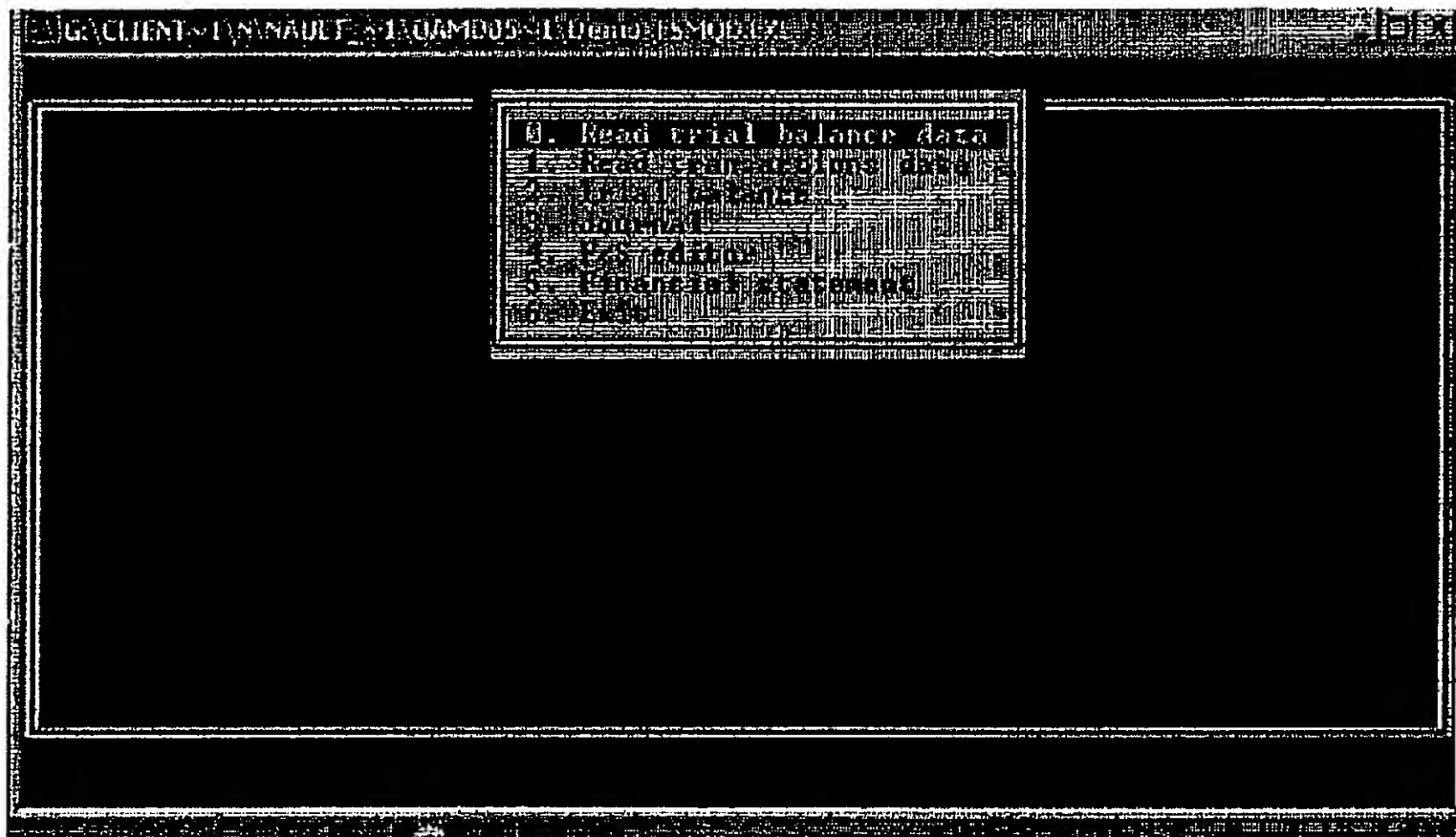
and look at the transactions report "printed" into this ASCII file.

To run the demo program

- type 'fsmqd'
- press <enter>

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The demo menu is displayed.



(Note: the screen color selection is available by pressing '#')

- press '2'
- press <enter>
- press <enter>

to display the trial balance

As you can see, the trial balance is empty.

- press <esc>
- press '3'
- press <enter>
- press <enter>

to display the Journal

The program goes back to the menu. The journal is empty. There are no Transactions in the journal.

But thanks to the optimal data structures and algorithms conceived, the Financial Statement module can read, organize and manipulate the accounting data of any accounting software.



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**Retrieve Accounting Data**

We will now fill the data structures of the patent application by reading and identifying the accounting transactions data printed in the ASCII file JG.DOC

- press '1'

The Financial Statement Module read and displays the contents of the ASCII file JG.DOC and is ready for you to modify the fields' boundaries identifying the following data:

Date  
Docum  
Account number  
Account title  
Column Debit  
Column Credit

by using the keys <Left\_arrow><Right\_arrow> <enter> <Tab><Shift\_Tab>

boundaries indicating to the Financial Statement Module, the beginning and the end of each data field, from which the data structures will be initialized .

When your work is done

- press <Esc> to leave this operation

A popup ask you to choose the date format. The cursor being on the day/month/year format

- press <enter>

The Financial Statement Module initializes the data structures according to your identification of each data field.

- press '3' to display the Journal

- press <enter>

- press <enter>

All the transactions' lines in the transactions report printed in the ASCII file JG.DOC that have an amount (Debit or Credit), has been read and transferred into the data structures of figure 22, according to the data read by the Financial Statement Module and identified by you.

- press <end> to see the bottom of the journal

- press <esc> to leave this display.

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The Financial Statement Module also initializes the data structure of figure 5a according to your identification of each data field.

- press '2' to display a Trial Balance
- press <enter>
- press <enter>

A Trial Balance resulting from the reading and identifying process is displayed.

| G:\CLIENT\1\N\NAULT\1\1\QAN1005\1\Demo\F5\MID.B7E |                  |                  |
|---|------------------|------------------|
|   | DEBIT            | CREDIT           |
| 1 Bank  | 1 853.74         |                  |
| 700 Loan  |                  | 6 800.00         |
| 200 Inventories                                   | 3 468.00         |                  |
| 999 Retained earnings                             | 2 819.56         |                  |
| 600 Accounts payable                              |                  | 833.62           |
| 8 Petty cash                                      | 254.27           |                  |
| 100 Accounts receivable                           | 1 200.30         |                  |
| 1000 Sales - product 1                            |                  | 7 000.00         |
| 1010 Sales - product 2                            |                  | 5 000.00         |
| 1020 Sales - product 3                            |                  | 3 000.00         |
| 500 Computer                                      | 10 000.00        |                  |
| 3000 Travel charges                               | 646.35           |                  |
| 10 Credit Card                                    |                  | 400.62           |
| 5000 Salaries                                     | 2 792.02         |                  |
| <b>TOTALS :</b>                                   | <b>22 234.24</b> | <b>22 234.24</b> |

Note that the accounts are in the order of their first appearance in the accounting data received. No predefined sequential order used.

As can be observed, total for Debits and Credits (22 234.24) of the Trial balance is different from total of transactions file (58 879.57), the Trial balance showing the computed account balances resulting from the one or more transactions combining debits and credits decreasing/increasing accounts balance according to the accounting equation.

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**Building Financial statements**

The next steps will show the method for building financial statements from this accounting data, without any framework to respect, making the distinction between two types of balances appearing on a financial statement.

You will be able to understand that this method is universal, simple, and flexible.

You will simply do a partial financial statement by grouping some accounts into financial statement items and by grouping financial statement items into totals.

- press <Esc> to leave the display of the Trial Balance
- press '4' to access the financial statement editor

The following keys can be used along with the display keys:

<Insert> <Delete>  
<Right\_arrow> <Left\_arrow>

- press <enter> to select line type 0. financial statement item
- type "Cash"
- press <enter>

the cursor being over the account '1 Bank'

- press <enter> to group this account to the financial statement item 'Cash'

move the cursor over the account '0 Petty Cash'

- press <enter> to also group this account to the financial statement item 'Cash'
- press <Left\_arrow>
- press <Left\_arrow>

- press <enter> to select 0.
- type "Stock"
- press <enter>

move the cursor over the account '200 Inventories'

- press <enter> to group this account to the financial statement item 'Stock'
- press <Left\_arrow>
- press <Left\_arrow>

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- press <enter> to select 0.
- type "A/R"
- press <enter>

move the cursor over the account '100 Accounts receivable'

- press <enter> to group this account to the financial statement item 'A/R'
- press <Left\_arrow>
- press <Left\_arrow>

- press '3' to select a dashed underline

- press '1' to select a total line
- press <Right\_arrow>
- press <enter> to group the financial statement item 'Cash' to this total
- press <enter> to also group the financial statement item 'Stock' to this total
- press <enter> to also group the financial statement item 'A/R' to this total
- press <Left\_arrow>
- press <Esc>

The result of the preceding steps should look like this:

```
1 9pCash
1 10pStock
1 11pA/R
1 12-----
1 13t
```

- press <Esc> to leave the f/s editor

**Consulting the financial statement report**

- press '5'
- press <enter>
- press <enter>

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Your financial statement is displayed.

|   |          |
|---|----------|
| CLIENT: L'INSAULT - INUAMDO5 - Demo F5-10-01                                  |          |
| FINANCIAL STATEMENT   |          |
| au 27 Janvier 2006  |          |
| Cash  | 2 100.01 |
| Stock   | 3 400.00 |
| R/R   | 1 200.30 |
|   | 6 700.31 |
| (12) Regroupement intégral des comptes dans les états financiers non complété |          |

As you can see, four balances appear on the financial statement.

The first three are financial statement item balances (balances of a group of accounts)

The last one is a total balance (balance of a group of financial statement items)

These balances are computed from the transactions printed into the ASCII file JG.DOC

Details (extracted in part from the patent application)

[0060]...Once the financial statement is built, the financial statement editor allows a user to detail a balance appearing on the financial statement:

- [0061] a) details for a financial statement item,
- [0062] b) details for an account balance,
- [0063] c) details of a document.

[0064] Depending on the source of the accounting data, the financial statement module can display the detail up to the original transaction

These details are directly accessible from the consultation of the financial statement report displayed on the screen, as described at [0139-0142]

- press <F4>

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The detail of each financial statement item is displayed, the accounts grouped under each financial statement item.

| FINANCIAL STATEMENT |                     |          |          |
|---------------------|---------------------|----------|----------|
| au 27 Janvier 2006  |                     |          |          |
| Cash                |                     |          | 2 188.81 |
|                     | Bank                | 1 853.74 |          |
|                     | Petty cash          | 254.27   |          |
| Stock               |                     |          | 3 458.00 |
|                     | Inventories         | 3 468.00 |          |
| A/R                 |                     |          | 1 280.36 |
|                     | Accounts receivable | 1 280.39 |          |
|                     |                     |          | -----    |
|                     |                     |          | 6 776.31 |

If you look at the accounts number and sequence of the four accounts: 1 Bank, 0 Petty cash, 200 Inventories and 100 Accounts receivable provided in the previous displayed Trial balance, you will notice that the grouping under the three financial statement items Cash, Stock, and A/R, is regardless of an account sequence, either within the financial statement and within the financial statement items.

- move the cursor over one of the accounts
- press <F5>

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The detail of the computed account balance is displayed, showing the Debits and/or Credits from transactions, linked (grouped) to the account.

| GRAND LIVRE                            |                       |                 |                      |           |       |
|--|-----------------------|-----------------|----------------------|-----------|-------|
| du 31 Décembre 2005 au 27 Janvier 2006 |                       |                 |                      |           |       |
| 1-Bank                                 | DT                    | Solde reporté : |                      |           | 0.00  |
| Date                                   | Docum                 | Cpte            | Description          | Montant   |       |
| 1/03/05                                | 2                     | 1               | ref: JOURNAL GENERAL | 6 000.00  | +     |
| 3/03/05                                | 4                     | 1               | ref: JOURNAL GENERAL | 4 652.94  | -     |
| 3/03/05                                | 5                     | 1               | ref: JOURNAL GENERAL | 500.00    | -     |
| 5/03/05                                | 7                     | 1               | ref: JOURNAL GENERAL | 13 777.70 | +     |
| 6/03/05                                | 8                     | 1               | ref: JOURNAL GENERAL | 10 000.00 | -     |
| 6/03/05                                | 10                    | 1               | ref: JOURNAL GENERAL | 2 792.82  | -     |
| 1-Bank                                 | SOLDE au 27/01/2006 : |                 |                      | 1 853.74  | ===== |

This display corresponds to figure 20 in the patent application specification.

To help the reader more clearly understand if these amounts increase or decrease the balance of the account, the symbol '+' or '-' appears in the detail report of a balance at the end of each transaction line, according to the direction attributed to the account.

(which direction is also use for the presentation of the balances in the financial statement as you can read at [0115-0117] in the patent application regarding Balances )

An amount:

debiting a balance will increase '+' the balance of a debit account

debiting a balance will decrease '-' the balance of a credit account

crediting a balance will increase '+' the balance of a credit account

crediting a balance will decrease '-' the balance of a debit account

This can even be put in more evidence by adding a 'Liability' financial statement item and by grouping the 'Loan' account into it, and consulting the account balance detail of this account and then, by attributing the accounting direction Credit to this account, followed by the consultation of the account balance detail.

## (Part of Rule 132 Declaration)

- move the cursor over one transaction line
- press <F5>

All the Debits and Credits combined in the transaction are displayed, so all the accounts associated with that transaction appear.

| Date    | No | Imputation | DT       | CT       |
|---------|----|------------|----------|----------|
| 1/03/05 | 2  | 1-Bank     | 6 000.00 |          |
| 1/03/05 | 2  | 700-Loan   |          | 6 000.00 |
| TOTAL : |    |            | 6 000.00 | 6 000.00 |

As you can see, the Financial Statement Module enable the provisioning of such various detailed levels, right from the screen, starting with financial statement items detail (first level), to a user selected account within a financial statement item (2ndlevel), to a user selected transaction line within that account (third level), the first level of detail including any accounts and respective account balances grouped into the financial statement item, the second level of detail including an account balance and transactions associated with the account balance, the third level of detail including at least one debited account and a corresponding credited account associated with the selected transaction

- press <Esc> to leave the display of the detail of the transaction
- press <Esc> to leave the display of the detail of the account balance
- press <Esc> to leave the display of the detail of financial statement items
- press <Esc> to leave the display of the financial statement



## (Part of Rule 132 Declaration)

**CONCLUSION**

You are now able to understand how a computer can allow the user to read accounting transactions listed in transactions reports printed on disk instead of paper by any accounting software, and you are able to create financial statements with the Financial Statement Module, using simple point and click on the screen, thanks to this unique and universal method to build financial statements with a computer.

You have seen that, with its organization of the accounting data in the computer memory, its display module and its algorithms, depending on the source of the accounting data, the financial statement module allows to detail a balance appearing on the financial statement up to the original transaction, details directly accessible from the consultation of the financial statement report displayed on the screen, allowing also to perform verification work.

Some accounting software offer the capacity to save their data into readable files by other software (spreadsheet software for example)

The Financial Statement Module capacity to read, organize and manipulate the accounting data, trial balances and/or transactions, simply printed on disk instead of paper by any accounting software will allow other software (spreadsheet for example) to read the accounting data of any accounting software.

It is no more the accounting software that allow the other software (spreadsheet for example) to read its accounting data. It is the other software (spreadsheet, for example) that has the capacity to read the accounting data of any accounting software.

Being so, you should be able to comprehend how easily this method for manipulating accounting data can be applied by any related software (auditing software, accounting software, word processor software, editing software, spreadsheet software ...).

You can now, from any accounting data printed on disk, instead of paper, build complete financial statements.

- press '6' to exit

## (Part of Rule 132 Declaration)

Appendix 1  
Demo CompanyJOURNAL GENERAL  
du 1 Mars 2005 au 6 Mars 2005

| Date    | No | Imputation                       | Dr.              | Cr.              |
|---------|----|----------------------------------|------------------|------------------|
| 1/03/05 | 2  | 1-Bank                           | 6 000.00         |                  |
| 1/03/05 | 2  | 700-Loan                         |                  | 6 000.00         |
| 1/03/05 | 2  |                                  |                  |                  |
| 1/03/05 | 2  | to record a bank's loan          |                  |                  |
| 1/03/05 | 2  | -----                            |                  |                  |
| 2/03/05 | 3  | 200-Inventories                  | 3 468.00         |                  |
| 2/03/05 | 3  | 999-Retained earnings            | 2 019.56         |                  |
| 2/03/05 | 3  | 600-Accounts payable             |                  | 5 487.56         |
| 2/03/05 | 3  |                                  |                  |                  |
| 2/03/05 | 3  | inventories and its depreciation |                  |                  |
| 2/03/05 | 3  | -----                            |                  |                  |
| 3/03/05 | 4  | 600-Accounts payable             | 4 653.94         |                  |
| 3/03/05 | 4  | 1-Bank                           |                  | 4 653.94         |
| 3/03/05 | 4  | payment of accounts payable      |                  |                  |
| 3/03/05 | 4  | -----                            |                  |                  |
| 3/03/05 | 5  | 0-Petty cash                     | 500.00           |                  |
| 3/03/05 | 5  | 1-Bank                           |                  | 500.00           |
| 3/03/05 | 5  | money in the petty cash          |                  |                  |
| 3/03/05 | 5  | -----                            |                  |                  |
| 4/03/05 | 6  | 100-Accounts receivable          | 15 000.00        |                  |
| 4/03/05 | 6  | 1000-Sales - product 1           |                  | 7 000.00         |
| 4/03/05 | 6  | 1010-Sales - product 2           |                  | 5 000.00         |
| 4/03/05 | 6  | 1020-Sales - product 3           |                  | 3 000.00         |
| 4/03/05 | 6  |                                  |                  |                  |
| 4/03/05 | 6  | sale to XYZ enterprise           |                  |                  |
| 4/03/05 | 6  | -----                            |                  |                  |
| 5/03/05 | 7  | 1-Bank                           | 13 799.70        |                  |
| 5/03/05 | 7  | 100-Accounts receivable          |                  | 13 799.70        |
| 5/03/05 | 7  |                                  |                  |                  |
| 5/03/05 | 7  | encashment of account receivable |                  |                  |
| 5/03/05 | 7  | -----                            |                  |                  |
| 6/03/05 | 8  | 500-Computer                     | 10 000.00        |                  |
| 6/03/05 | 8  | 1-Bank                           |                  | 10 000.00        |
| 6/03/05 | 8  | purchase of a fixed asset        |                  |                  |
| 6/03/05 | 8  | -----                            |                  |                  |
| 6/03/05 | 9  | 3000-Travel charges              | 646.35           |                  |
| 6/03/05 | 9  | 0-Petty cash                     |                  | 245.73           |
| 6/03/05 | 9  | 10-Credit Card                   |                  | 400.62           |
| 6/03/05 | 9  |                                  |                  |                  |
| 6/03/05 | 9  | to record travel charges         |                  |                  |
| 6/03/05 | 9  | -----                            |                  |                  |
| 6/03/05 | 10 | 5000-Salaries                    | 2 792.02         |                  |
| 6/03/05 | 10 | 1-Bank                           |                  | 2 792.02         |
| 6/03/05 | 10 |                                  |                  |                  |
| 6/03/05 | 10 | to record salaries expense       |                  |                  |
| 6/03/05 | 10 | -----                            |                  |                  |
| 6/03/05 | 10 |                                  |                  |                  |
|         |    |                                  | <u>58 879.57</u> | <u>58 879.57</u> |
|         |    |                                  | =====            | =====            |

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